IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 6TH MARCH 2007 / 15TH PHALGUNA 1928

OP.No. 16597 of 2002(A)

PETITIONER:

BAHULEYAN CHARITABLE FOUNDATION,
INDO AMERICAN HOSPITAL, BRAIN & SPINE CENTRE,
WARD NO.8, BUILDING NO.287 A, CHEMMANAKARY,
VAIDOM - 686 143, REPRESENTED BY ITS
POWER OF ATTORNEY HOLDER SRI.V. SADASIVAN.

BY ADV. SRI.SIBY MATHEW
SRI.A.A.MOHAMMED NAZIR

RESPONDENTS:
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1. THE MARAVANTHURUTHU GRAMA PANCHAYAT,
MARAVANTHURUTHU, VAIKOML REP. BY ITS
SECRETARY.

2. STATE OF KERALA, REP. BY THE
SECRETARY, LOCAL ADMINISTRATION,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY ADV. SRI.VARGHESE C.KURIAKOSE
SRI.PRAVEEN K. JOY

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 06/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.No. 16597/2002

ORDER ON CMP 28197/2002 IN O.P.No. 16597/2002.

DISMISSED.

06/03/2007 SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1 COPY OF CERTIFICATE DATED 06/11/1993 ISSUED BY THE TAHSILDAR, VAIKOM to the PETITIONER.

EXT.P2 COPY OF RESOLUTION NO. III(i) DATED 03/12/1993 PASSED BY THE 1ST RESPONDENT.

EXT.P3 COPY OF DEMAND NOTICE ISSUED by the PANCHAYAT to the PETITIONER.

EXT.P4 COPY OF REPRESENTATION DATED 22/2/2000 SUBMITTED BY THE PETITIONER BEFORE THE PANCHAYAT.

EXT.P5 COPY OF REPRESENTATION DATED 28/11/2001 SUBMITTED by the PETITIONER BEFORE THE PANCHAYAT.

EXT.P6 COPY OF JUDGMENT DATED 06/12/2001 IN O.P.No. 37057/2001 OF THE HIGH COURT OF KERALA.

EXT.P7 COPY OF ORDER DATED 15/6/2002 PASSED BY THE 2ND RESPONDENT.

EXT.P8 COPY OF DEMAND NOTICE ISSUED by the 1ST RESPONDENT.

RESPONDENT'S EXHIBITS

EXT.R1(a) COPY OF BILL ISSUED BY SMT. LAKSHMI GOPALAN, DATED 18/7/2002.

EXT.R1(b) COPY OF DECISION DATED 20/9/1996.

EXT.R1(c) COPY OF THE TAX PAID RECEIPT FOR THE YEAR 1996-97.

EXT.R1(d) COPY OF THE TAX RECEIPT FOR THE YEAR 1997-98.

EXT.R1(e) COPY OF THE TAX RECEIPT FOR THE YEAR 1998-99.

EXT.R1(f) COPY OF DECISION DATED 20/11/2001.

// TRUE COPY //

jg PA TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 16597 of 2002 A

Dated, this the 6th day of March, 2007

J U D G M E N T

Petitioner is challenging Ext.P7 order declining property tax exemption claimed by the petitioner under Sec. 207 of the Kerala Panchayati Raj Act. Petitioner is running a hospital. However, petitioner has no case of rendering free medical services in the said hospital, even though it is said to be owned by a charitable foundation. In any case, since there is no provision in Sec. 207 to grant exemption from property tax for hospital buildings, there is no scope for interference with the Government Order. The learned counsel for the petitioner pointed out that some hospitals are granted exemption from tax by various Panchayats. This court will not be justified in granting exemption merely because exemption is wrongly granted by some Panchayats to ineligible organizations. The learned counsel for the petitioner also pointed out that tax demanded vide Ext.P7 is exhorbitant. The arrears of tax pertains to the years 1999 to 2002. If the petitioner has any grievance against the amount of tax, it is for the petitioner to file

appeal before the Panchayat against the order of the Secretary and the Panchayat Committee will consider the grievances of the petitioner.

This original petition is closed as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg